



3013 (02-02-05)

ANNUAL REPORT

OF

Name: TWO RIVERS WATER & LIGHT UTILITY

Principal Office: 1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241-0087

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I RICHARD A. SCHULTZ of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/03/2006
(Signature of person responsible for accounts)	(Date)

FINANCE DIRECTOR

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-09
Sewer Services	N-11
Sewer Mains	N-12
Sewer Operating Section Footnotes	N-13

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TWO RIVERS WATER & LIGHT UTILITY**Utility Address:** 1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241-0087

When was utility organized? 7/1/1901**Report any change in name:****Effective Date:****Utility Web Site:** www.trwaterandlight.com

Utility employee in charge of correspondence concerning this report:

Name: RICHARD A. SCHULTZ**Title:** FINANCE DIRECTOR**Office Address:**

1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241

Telephone: (920) 793 - 5524**Fax Number:** (920) 793 - 7272**E-mail Address:** ricsch@two-rivers.org

Individual or firm, if other than utility employee, preparing this report:

Name: MICHAEL W. CULLIGAN**Title:** C.P.A.**Office Address:** MICHAEL W. CULLIGAN CPA

1617 RHODE ISLAND PLACE

STURGEON BAY, WI 54235

Telephone: (920) 746 - 5230**Fax Number:****E-mail Address:** mculligan@charter.net

President, chairman, or head of utility commission/board or committee:

Name: MARK MATTHEWS**Title:** UTILITY COMMITTEE CHAIR**Office Address:**

3604 PIERCE COURT

TWO RIVERS, WI 54241

Telephone: (920) 553 - 3604**Fax Number:** (920) 793 - 5560**E-mail Address:** Mmarkmatthews@charter.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS KARMAN CPA**Title:** VICE PRESIDENT**Office Address:** SCHENCK,SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305**Telephone:** (800) 676 - 0829**Fax Number:** (920) 436 - 7808**E-mail Address:** kar@schenksolutions.com**Date of most recent audit report:** 5/3/2005**Period covered by most recent audit:** YEAR ENDED 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: LARRY L. LAMBRIES**Title:** WATER UTILITY DIRECTOR**Office Address:**
1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5558**Fax Number:** (920) 793 - 5560**E-mail Address:** larlam@two-rivers.org

Name: MR GREGORY E BUCKLEY**Title:** CITY MANAGER**Office Address:**
1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5532**Fax Number:** (920) 793 - 5560**E-mail Address:** grebuc@two-rivers.org

Name: THOMAS BUSHMAN**Title:** ELECTRIC UTILITY DIRECTOR**Office Address:**
1415 LAKE STREET
P.O. BOX 87
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5550**Fax Number:** (920) 793 - 5560**E-mail Address:** tombus@two-rivers.org

Name of utility commission/committee:

Names of members of utility commission/committee:

MS KAY L KOACH, CITY COUNCIL MEMBER

MR MARK O. MATTHEWS, CITY COUNCIL MEMBER

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,515,031	8,342,019	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,165,202	6,666,861	2
Depreciation Expense (403)	393,131	410,930	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	436,210	422,555	5
Total Operating Expenses	8,994,543	7,500,346	
Net Operating Income	520,488	841,673	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	520,488	841,673	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,707	(14,572)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	793	9,241	10
Miscellaneous Nonoperating Income (421)	3,911	167,374	11
Total Other Income	6,411	162,043	
Total Income	526,899	1,003,716	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(29,202)	(29,202)	12
Other Income Deductions (426)	48,862	46,418	13
Total Miscellaneous Income Deductions	19,660	17,216	
Income Before Interest Charges	507,239	986,500	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	127,839	74,263	14
Amortization of Debt Discount and Expense (428)	2,289	16,913	15
Amortization of Premium on Debt--Cr. (429)	0	12,098	16
Interest on Debt to Municipality (430)	22,861	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	152,989	79,078	
Net Income	354,250	907,422	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,024,976	9,118,965	20
Balance Transferred from Income (433)	354,250	907,422	21
Miscellaneous Credits to Surplus (434)	3,758	24,168	22
Miscellaneous Debits to Surplus--Debit (435)	24,169	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	29,279	25,579	25
Total Unappropriated Earned Surplus End of Year (216)	10,329,536	10,024,976	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	9,515,031		9,515,031	1
Total (Acct. 400):	9,515,031	0	9,515,031	
Operation and Maintenance Expense (401-402):				
Derived	8,165,202		8,165,202	2
Total (Acct. 401-402):	8,165,202	0	8,165,202	
Depreciation Expense (403):				
Derived	393,131		393,131	3
Total (Acct. 403):	393,131	0	393,131	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	436,210		436,210	5
Total (Acct. 408):	436,210	0	436,210	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	520,488	0	520,488	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	1,707		1,707	8
Total (Acct. 415-416):	1,707	0	1,707	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER UTILITY	793	0	793 11
Total (Acct. 419):	793	0	793
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
Contributed Plant - Electric		3,911	3,911 13
NONE	0	0	0 14
Total (Acct. 421):	0	3,911	3,911
TOTAL OTHER INCOME:	2,500	3,911	6,411

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(29,202)		(29,202) 15
NONE	0	0	0 16
Total (Acct. 425):	(29,202)	0	(29,202)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		25,408	25,408 17
Depreciation Expense on Contributed Plant - Electric		22,993	22,993 18
MEUW DUES	461	0	461 19
Total (Acct. 426):	461	48,401	48,862
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(28,741)	48,401	19,660

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	127,839		127,839 20
Total (Acct. 427):	127,839	0	127,839

Amortization of Debt Discount and Expense (428):

WATER UTILITY	2,289		2,289 21
Total (Acct. 428):	2,289	0	2,289

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	22,861		22,861 23
Total (Acct. 430):	22,861	0	22,861

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	152,989	0	152,989
NET INCOME:	398,740	(44,490)	354,250
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	7,789,111	2,235,865	10,024,976 26
Total (Acct. 216):	7,789,111	2,235,865	10,024,976
Balance Transferred from Income (433):			
Derived	398,740	(44,490)	354,250 27
Total (Acct. 433):	398,740	(44,490)	354,250
Miscellaneous Credits to Surplus (434):			
ELECTRIC UTILITY ADJUST SERVICE DEPREC FOR 2004	3,758	0	3,758 28
Total (Acct. 434):	3,758	0	3,758
Miscellaneous Debits to Surplus--Debit (435):			
ELECTRIC UTILITY ADJUST TRANS COST 2004	24,169	0	24,169 29
Total (Acct. 435)--Debit:	24,169	0	24,169
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
ELECTRIC UTILITY LIKE KIND DONATIONS	29,279	0	29,279 31
Total (Acct. 439)--Debit:	29,279	0	29,279
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,138,161	2,191,375	10,329,536

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	11,987	38,686			50,673	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	16,976	3,519			20,495	2
Payroll		22,393			22,393	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
OVERHEAD		6,078			6,078	6
Total costs and expenses	16,976	31,990	0	0	48,966	
Net income (or loss)	(4,989)	6,696	0	0	1,707	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,884,238	7,630,793	0	0	9,515,031	1
Less: interdepartmental sales	23,970	46,159	0	0	70,129	2
Less: interdepartmental rents	0	8,148		0	8,148	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,078	77,614			78,692	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,859,190	7,498,872	0	0	9,358,062	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	623,371	18,766	642,137	1
Electric operating expenses	452,426	13,620	466,046	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	35,809	1,077	36,886	6
Other nonutility expenses			0	7
Water utility plant accounts	89	3	92	8
Electric utility plant accounts	200,574	6,038	206,612	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	54,239	1,633	55,872	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	41,173	(41,173)	0	18
All other accounts	1,211	36	1,247	19
Total Payroll	1,408,892	0	1,408,892	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	14.5	1
Electric	14.2	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	24,341,270	22,905,671	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,562,823	8,182,479	2
Net Utility Plant	15,778,447	14,723,192	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,778,447	14,723,192	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	219,155	0	9
Total Other Property and Investments	219,155	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(359,001)	164,950	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	903,247	856,297	15
Other Accounts Receivable (143)	40,740	12,859	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	15,944	6,546	18
Materials and Supplies (151-163)	427,787	398,112	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,028,817	1,438,864	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,088	4,198	24
Other Deferred Debits (182-186)	94,190	85,794	25
Total Deferred Debits	102,278	89,992	
Total Assets and Other Debits	17,128,697	16,252,048	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	517,578	517,578	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,329,536	10,024,976	28
Total Proprietary Capital	10,847,114	10,542,554	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	4,927,020	3,788,732	31
Total Long-Term Debt	4,927,020	3,788,732	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	594,413	516,954	33
Payables to Municipality (233)	0	669,640	34
Customer Deposits (235)	28,933	27,033	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	64,929	17,784	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	13,357	10,267	40
Miscellaneous Current and Accrued Liabilities (242)	123,625	85,829	41
Total Current and Accrued Liabilities	825,257	1,327,507	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	3,663		43
Other Deferred Credits (253)	525,643	593,255	44
Total Deferred Credits	529,306	593,255	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	17,128,697	16,252,048	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	12,728,052	0	0	10,177,619	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,731,584	0	0	9,867,957	2
Utility Plant in Service - Contributed Plant (101.2)	2,223,281	0	0	707,252	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)	4,235,381				8
Construction Work in Progress (107)	556,244			19,571	9
Total Utility Plant	13,746,490	0	0	10,594,780	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,024,372	0	0	4,819,331	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	512,152	0	0	206,968	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	3,536,524	0	0	5,026,299	
Net Utility Plant	10,209,966	0	0	5,568,481	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,940,874	4,570,886			7,511,760	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	107,490	285,641			393,131	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,791				15,791	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION	26,094	50,860			76,954	9
Salvage	0	8,402			8,402	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	149,375	344,903	0	0	494,278	16
Debits during year						17
Book cost of plant retired	65,877	37,518			103,395	18
Cost of removal	0	55,183			55,183	19
Other debits (specify):						20
PRIOR YR ADJ TRANSFORMERS	0	3,757			3,757	
					0	
					0	23
					0	24
Total debits	65,877	96,458	0	0	162,335	25
Balance end of year (111.1)	3,024,372	4,819,331	0	0	7,843,703	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	486,744	183,975			670,719	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	25,408	22,993			48,401	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	25,408	22,993	0	0	48,401	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	512,152	206,968	0	0	719,120	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			340,410		340,410	317,037	3
Total Electric Utility					340,410	317,037	

Account	Total End of Year	Amount Prior Year	
Electric utility total	340,410	317,037	1
Water utility (154)	87,377	81,075	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	427,787	398,112	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ANTICIPATION NOTE	2,060	428	4,119	1
SAFE DRINKING WATER LOAN	229	428	3,969	2
Total			8,088	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	517,578	1
Changes during year (explain):		
NONE		2
Balance end of year	517,578	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PARTIAL GO DEBT CITY WATER	06/30/2004	06/30/2008	2.75%	126,900	1
SAFE DRINKING WATER LOAN	04/30/2004	01/05/2023	2.63%	3,889,120	2
TO CITY OF TWO RIVERS ELECTRIC	12/21/2004	12/31/2009	4.50%	96,000	3
G O DEBT WATER	12/31/2004	06/08/2008	3.15%	815,000	4
Total for Account 224				<u>4,927,020</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	181,884	2
Charged electric department expense	254,326	3
Charged sewer department expense	6,856	4
Other (explain):		
NONE		5
Total Accruals and other credits	443,066	
Taxes paid during year:		
County, state and local taxes	335,342	6
Social Security taxes	99,082	7
PSC Remainder Assessment	8,642	8
Other (explain):		
NONE		9
Total payments and other debits	443,066	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NEGATIVE CASH BALANC ELECTRIC	0	12,321		12,321	2
NEGATIVE CASH BALANCE WATER		10,540		10,540	3
Subtotal	0	22,861	0	22,861	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	14,417	103,863	97,837	20,443	4
GO DEBT WATER 815	0	16,848	0	16,848	5
DUE CITY ELECTRIC 96		5,400	5,400	0	6
PARTIAL GO DEBT CITY WATER		1,728	0	1,728	7
Subtotal	14,417	127,839	103,237	39,019	
Notes Payable (231)					
CUSTOMER DEPOSITS	3,367	0	318	3,049	8
Subtotal	3,367	0	318	3,049	
Total	17,784	150,700	103,555	64,929	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
WATER RESTRICTED BOND RESERVE	177,155	3
Total (Acct. 125):	177,155	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
WATER MEMBRANE REPLACEMENT FUND	42,000	5
Total (Acct. 128):	42,000	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	148,995	9
Electric	754,252	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	903,247	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	40,740	14
Other (specify):		
NONE		15
Total (Acct. 143):	40,740	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
CITY OF TWO RIVERS	5,763	16
DUE FROM TAX FUND	10,181	17
Total (Acct. 145):	15,944	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
R & R SYTEC MAPPING SYSTEM	94,190	20
Total (Acct. 183):	94,190	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	525,643	25
NONE		26
Total (Acct. 253):	525,643	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,672,755	9,669,162	0	0	16,341,917	1
Materials and Supplies	84,226	328,723	0	0	412,949	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,982,623	4,695,108	0	0	7,677,731	4
Customer Advances for Construction					0	5
Regulatory Liability	403,508	136,735	0	0	540,243	6
NONE					0	7
Average Net Rate Base	3,370,850	5,166,042	0	0	8,536,892	
Net Operating Income	201,023	319,465	0	0	520,488	8
Net Operating Income as a percent of						
Average Net Rate Base	5.96%	6.18%	N/A	N/A	6.10%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	414,414	140,431	0	0	554,845	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	21,811	7,391	0	0	29,202	3
Other (specify):						
NONE					0	4
Balance End of Year	392,603	133,040	0	0	525,643	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

WE ACCRUED INTEREST ON NEGATIVE CAH BALANCES.THEREFORE NO NOTE PAYABLE IS SET UP

Balance Sheet End-of-Year Account Balances (Page F-19)**General footnotes**

NONE

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

NONE

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

NONE

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCT 143 AMOUNT OF 2006CASH RECEIETS RECORDED IN DEC DEPOSIT \$20,711
OUTSTANDING BILL FOR ELECTRICITY USED DURING CONSTRUCTION \$\$11,788
BALANCE FOR WORK DONE ON CUSTOMER PREMISES WATER & ELECTRIC ACCT
145 UTILITY REIMBURSEMENT FOR TAX ROLL ASSESSMENT FOR DELINQUENT WATER BILLS

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,869,825	1,798,625	1
Total Sales of Water	1,869,825	1,798,625	
Other Operating Revenues			
Forfeited Discounts (470)	5,485	3,066	2
Miscellaneous Service Revenues (471)	0	60	3
Rents from Water Property (472)	0	20,940	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,928	10,453	6
Total Other Operating Revenues	14,413	34,519	
Total Operating Revenues	1,884,238	1,833,144	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	10,319	5,807	7
Pumping Expenses (620-633)	97,311	69,881	8
Water Treatment Expenses (640-652)	445,481	364,283	9
Transmission and Distribution Expenses (660-678)	250,709	288,460	10
Customer Accounts Expenses (901-905)	77,265	102,684	11
Sales Expenses (910)	1,451	0	12
Administrative and General Expenses (920-932)	511,305	387,043	13
Total Operation and Maintenance Expenses	1,393,841	1,218,158	
Other Operating Expenses			
Depreciation Expense (403)	107,490	143,221	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	181,884	179,703	16
Total Other Operating Expenses	289,374	322,924	
Total Operating Expenses	1,683,215	1,541,082	
NET OPERATING INCOME	201,023	292,062	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,803	256,145	1,047,087	4
Commercial	368	65,645	209,018	5
Industrial	34	50,316	130,846	6
Total Metered Sales to General Customers (461)	5,205	372,106	1,386,951	
Private Fire Protection Service (462)	34		20,952	7
Public Fire Protection Service (463)	1		385,578	8
Other Sales to Public Authorities (464)	38	17,930	52,374	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	5	9,382	23,970	12
Total Sales of Water	5,283	399,418	1,869,825	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	385,578	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	385,578	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
FORFEITED DISCOUNTS	5,485	6
Total Forfeited Discounts (470)	5,485	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,928	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	8,928	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	7,541	2,804	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	2,778	3,003	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	10,319	5,807	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	11,034	11,185	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	20,509	23,147	17
Pumping Labor and Expenses (624)	38,496	22,147	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	23,602	8,027	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	2,642	2,188	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	1,028	3,187	25
Total Pumping Expenses	97,311	69,881	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	17,924	35,563	26
Chemicals (641)	47,503	22,375	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	257,963	179,780	28
Miscellaneous Expenses (643)	97,844	107,104	29
Rents (644)	10,737	6,649	30
Maintenance Supervision and Engineering (650)	0	595	31
Maintenance of Structures and Improvements (651)	9,040	2,684	32
Maintenance of Water Treatment Equipment (652)	4,470	9,533	33
Total Water Treatment Expenses	445,481	364,283	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	166	2,380	34
Storage Facilities Expenses (661)	9,666	9,662	35
Transmission and Distribution Lines Expenses (662)	20,416	62,716	36
Meter Expenses (663)	16,677	7,490	37
Customer Installations Expenses (664)	3,237	3,737	38
Miscellaneous Expenses (665)	51,292	69,054	39
Rents (666)	3,071	3,071	40
Maintenance Supervision and Engineering (670)	0	1,273	41
Maintenance of Structures and Improvements (671)	4,851	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,097	278	43
Maintenance of Transmission and Distribution Mains (673)	68,310	55,247	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	40,530	45,677	46
Maintenance of Meters (676)	8,446	3,296	47
Maintenance of Hydrants (677)	13,966	23,623	48
Maintenance of Miscellaneous Plant (678)	3,984	956	49
Total Transmission and Distribution Expenses	250,709	288,460	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	14,576	0	50
Meter Reading Labor (902)	18,099	25,306	51
Customer Records and Collection Expenses (903)	43,512	77,262	52
Uncollectible Accounts (904)	1,078	116	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	77,265	102,684	
SALES EXPENSES			
Sales Expenses (910)	1,451	0	55
Total Sales Expenses	1,451	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	43,808	61,785	56
Office Supplies and Expenses (921)	10,369	29,075	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	88,471	13,206	59
Property Insurance (924)	17,118	10,639	60
Injuries and Damages (925)	20,448	24,434	61
Employee Pensions and Benefits (926)	320,718	233,859	62
Regulatory Commission Expenses (928)	0	351	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	6,020	8,542	65
Rents (931)	4,275	4,150	66
Maintenance of General Plant (932)	78	1,002	67
Total Administrative and General Expenses	511,305	387,043	
Total Operation and Maintenance Expenses	1,393,841	1,218,158	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	FREEZING AT 2002 LEVEL	145,426	145,426	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED ON SHARED PLANT	6,856	6,803	2
Net property tax equivalent		138,570	138,623	
Social Security	PAYROLL	41,430	39,467	3
PSC Remainder Assessment	GROSS REVENUE	1,884	1,613	4
Other (specify): NONE		0	0	5
Total tax expense		181,884	179,703	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207000				3
County tax rate	mills		6.057000				4
Local tax rate	mills		6.975000				5
School tax rate	mills		10.265000				6
Voc. school tax rate	mills		1.647000				7
Other tax rate - Local	mills		2.242000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.393000				10
Less: state credit	mills		1.517000				11
Net tax rate	mills		25.876000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.975000				14
Combined School Tax Rate	mills		11.912000				15
Other Tax Rate - Local	mills		2.242000				16
Total Local & School Tax	mills		21.129000				17
Total Tax Rate	mills		27.393000				18
Ratio of Local and School Tax to Total	dec.		0.771328				19
Total tax net of state credit	mills		25.876000				20
Net Local and School Tax Rate	mills		19.958895				21
Utility Plant, Jan. 1	\$	12,728,052	12,728,052				22
Materials & Supplies	\$	81,075	81,075				23
Subtotal	\$	12,809,127	12,809,127				24
Less: Plant Outside Limits	\$	243,265	243,265				25
Taxable Assets	\$	12,565,862	12,565,862				26
Assessment Ratio	dec.		0.909261				27
Assessed Value	\$	11,425,648	11,425,648				28
Net Local & School Rate	mills		19.958895				29
Tax Equiv. Computed for Current Year	\$	228,043	228,043				30
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	145,426					32
Tax equiv. for current year (see note 6)	\$	145,426					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	160,767		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	160,767	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	97,579		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	282,453		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	54,911		20
Total Pumping Plant	434,943	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	346,993		22
Water Treatment Equipment (332)	646,022		23
Total Water Treatment Plant	993,015	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			160,767	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	160,767	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			97,579	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			282,453	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			54,911	20
Total Pumping Plant	0	0	434,943	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			346,993	22
Water Treatment Equipment (332)			646,022	23
Total Water Treatment Plant	0	0	993,015	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,697		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	270,584		26
Transmission and Distribution Mains (343)	2,771,196		27
Fire Mains (344)	0		28
Services (345)	462,934		29
Meters (346)	609,253	41,744	30
Hydrants (348)	292,461		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,417,125	41,744	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	19,430		35
Computer Equipment (391.1)	23,591		36
Transportation Equipment (392)	158,052		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	147,227		39
Laboratory Equipment (395)	52,425		40
Power Operated Equipment (396)	7,416		41
Communication Equipment (397)	199,936		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	608,077	0	
Total utility plant in service directly assignable	6,613,927	41,744	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,613,927	41,744	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,697	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			270,584	26
Transmission and Distribution Mains (343)	6,832	141,790	2,906,154	27
Fire Mains (344)			0	28
Services (345)	2,177		460,757	29
Meters (346)	56,627		594,370	30
Hydrants (348)	241		292,220	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	65,877	141,790	4,534,782	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			19,430	35
Computer Equipment (391.1)			23,591	36
Transportation Equipment (392)			158,052	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			147,227	39
Laboratory Equipment (395)			52,425	40
Power Operated Equipment (396)			7,416	41
Communication Equipment (397)			199,936	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	608,077	
Total utility plant in service directly assignable	65,877	141,790	6,731,584	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	65,877	141,790	6,731,584	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,734,210		27
Fire Mains (344)	0		28
Services (345)	290,567		29
Meters (346)	1,500		30
Hydrants (348)	197,004		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,223,281	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,223,281	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,223,281	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,734,210 27
Fire Mains (344)			0 28
Services (345)			290,567 29
Meters (346)			1,500 30
Hydrants (348)			197,004 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,223,281
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,223,281
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,223,281

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	142,815	1.67%	2,685	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	142,815		2,685	
PUMPING PLANT				
Structures and Improvements (321)	49,803	2.43%	2,371	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	149,122	4.42%	12,484	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	32,929	4.29%	2,356	15
Total Pumping Plant	231,854		17,211	
WATER TREATMENT PLANT				
Structures and Improvements (331)	303,128	2.50%	8,675	16
Water Treatment Equipment (332)	471,186	3.24%	20,931	17
Total Water Treatment Plant	774,314		29,606	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	242,178	1.86%	5,033	19
Transmission and Distribution Mains (343)	414,866	0.93%	26,431	20
Fire Mains (344)	0			21
Services (345)	161,749	2.09%	9,675	22
Meters (346)	341,112	5.00%	31,506	23
Hydrants (348)	80,414	1.59%	4,650	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					145,500	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	145,500	
321					52,174	8
322					0	9
323					0	10
324					0	11
325					161,606	12
326					0	13
327					0	14
328					35,285	15
	0	0	0	0	249,065	
331					311,803	16
332					492,117	17
	0	0	0	0	803,920	
341					0	18
342					247,211	19
343	6,832				434,465	20
344					0	21
345	2,177				169,247	22
346	56,627				315,991	23
348	241				84,823	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,240,319		77,295	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	20,521	5.88%	0	27
Computer Equipment (391.1)	20,591	25.00%	1,910	28
Transportation Equipment (392)	154,423	10.56%	3,628	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	121,211	5.88%	8,657	31
Laboratory Equipment (395)	38,244	5.88%	3,083	32
Power Operated Equipment (396)	1,390	7.50%	556	33
Communication Equipment (397)	195,192	9.09%	4,744	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	551,572		22,578	
Total accum. prov. directly assignable	2,940,874		149,375	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,940,874		149,375	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>65,877</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,251,737</u>	
390					0	26
391					20,521	27
391.1					22,501	28
392					158,051	29
393					0	30
394					129,868	31
395					41,327	32
396					1,946	33
397					199,936	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>574,150</u>	
	<u>65,877</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,024,372</u>	
					0	38
	<u>65,877</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,024,372</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	306,570	0.93%	16,128	20
Fire Mains (344)	0			21
Services (345)	119,966	2.09%	6,073	22
Meters (346)	38	5.00%	75	23
Hydrants (348)	60,170	1.59%	3,132	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					322,698 20
344					0 21
345					126,039 22
346					113 23
348					63,302 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	486,744		25,408
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	486,744		25,408
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	486,744		25,408

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	512,152
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	512,152
					0 38
	0	0	0	0	512,152

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		34,453		34,453	1
February		30,606		30,606	2
March		33,286		33,286	3
April		32,372		32,372	4
May		36,980		36,980	5
June		48,666		48,666	6
July		57,561		57,561	7
August		49,288		49,288	8
September		44,270		44,270	9
October		36,894		36,894	10
November		32,864		32,864	11
December		36,697		36,697	12
Total annual pumpage	0	473,937	0	473,937	
Less: Water sold				399,418	13
Volume pumped but not sold				74,519	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				7,662	16
Volume related to equipment/system malfunction				3,200	17
Non-utility volume NOT included in water sales				86	18
Total volume not sold but accounted for				10,948	19
Volume pumped but unaccounted for				63,571	20
Percent of water lost				13%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,645	24
Date of maximum: 7/16/2005					25
Cause of maximum:					26
HOT SUMMER DAY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,026	27
Date of minimum: 4/3/2005					28
Total KWH used for pumping for the year				650,450	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	6,126	33	24	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	CW1	CW2	CW3	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1988	1992	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	400	500	8
Pump Motor or Standby Engine Mfr	SIEMENS	US MOTORS	SIEMENS	9
Year Installed	1988	1992	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	30	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CW4	CW5	CW6	14
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1992	1963	1963	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,225	1,950	1,950	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMERS	ALLIS CHALMERS	22
Year Installed	1992	1963	1963	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	100	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	F1	F2	F3	1
Location	FILTER	FILTER	FILTER	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1954	1936	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,950	1,100	1,100	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9
Year Installed	1954	1936	1936	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	10	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	F4	R7	R8	14
Location	FILTER	RESERVOIR	RESERVOIR	15
Purpose	P	S	S	16
Destination	T	D	D	17
Pump Manufacturer	ALLIS CHALMERS	US PUMP	US PUMP	18
Year Installed	1938	1963	1963	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	700	1,500	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U S MOTORS	WAUKESHA	22
Year Installed	1938	2002	1963	23
Type	ELECTRIC	ELECTRIC	NATURAL GAS	24
Horsepower	10	50	85	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	R9			1
Location	RESERVOIR			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1998			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	700			8
Pump Motor or Standby Engine Mfr	US MOTORS			9 10
Year Installed	1998			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EASTSIDE	NORTHEND	SOUTHSIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1936	1963	1939	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	128	0	128	9
				10
Total capacity in gallons (actual)	500,000	2,000,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)		OTHER		16
				17
Filters, type (gravity, pressure, other, none)		GRAVITY		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.0000		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	475	0	0	0	475	1
M	D	4.000	31,342	55	488	0	30,909	2
M	D	6.000	210,349	107	454	0	210,002	3
M	D	8.000	45,606	776	1,851	0	44,531	4
M	D	10.000	21,821	110	1,289	0	20,642	5
M	D	12.000	54,105	3,152	188	0	57,069	6
M	T	12.000	11,108	0	0	0	11,108	7
M	D	14.000	4,486	0	0	0	4,486	8
Total Within Municipality			379,292	4,200	4,270	0	379,222	
Total Utility			379,292	4,200	4,270	0	379,222	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,940	0	0	0	2,940		1
M	0.750	1,530	0	120	0	1,410		2
M	1.000	959	41	0	0	1,000		3
L	1.000	57	0	0	0	57		4
M	1.250	1	0	0	0	1		5
L	1.250	3	0	0	0	3		6
M	1.500	56	10	0	0	66		7
M	2.000	57	2	0	0	59		8
L	2.000	4	0	1	0	3		9
M	3.000	1	0	1	0	0		10
M	4.000	57	0	0	0	57		11
M	6.000	20	3	0	0	23		12
M	8.000	21	0	0	0	21		13
M	10.000	3	0	0	0	3		14
Total Utility		5,709	56	122	0	5,643	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,018	348	1,128	0	5,238	0	1
1.000	167	0	29	0	138	0	2
1.500	41	0	6	0	35	0	3
2.000	78	4	0	0	82	0	4
3.000	19	0	1	0	18	0	5
4.000	12	0	1	0	11	0	6
6.000	1	0	0	0	1	1	7
Total:	6,336	352	1,165	0	5,523	1	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,669	242	3	3	0	321	5,238	1
1.000	17	79	3	5	1	33	138	2
1.500	0	24	2	4	0	5	35	3
2.000	0	39	14	20	2	7	82	4
3.000	0	7	8	2	0	1	18	5
4.000	0	1	5	3	1	1	11	6
6.000	0	1	0	0	0	0	1	7
Total:	4,686	393	35	37	4	368	5,523	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	613	7	8		612	2
Total Fire Hydrants	613	7	8	0	612	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	600
Number of distribution system valves end of year:	940
Number of distribution valves operated during year:	480

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

NONE

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

3.15 CENTS

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCT 624 EXTRA LABOR DURING CONVERSION TO NEW FILTRATION EQUIPMENT
ACCTS 626 AND 643 EXPENSES BEING ALLOCATED MORE CORRECTLY IN 2005
ACCT 640 GREATER % OF CITY ENGINEERING CAPTITALED IN 2005
ACCT 'S 642,662'665 CHANGES FROM PAYROLL ALLOCATION IN 2005
ACCT 673 2005 GREATER NUMBER OF MAIN BREAKS IN 2005
ACCT ' 901,CUSTOMER SERVICE MGR SALARY WAS IN 903 IN 2004
ACCT'S 903,920 & 923 CHANGES DO TO CHANGING ALLOCATION OF CITY STAFF TIME
BEING CHANGED FROM PAYROLL TO OUTSIDE SERVICES AND GREATER COST FOR OTHER
OUTSIDE ACCOUNTING COSTS
ACCT 921 CHANGE IN BILLING AND ALLOCATION % CHANGE TO MORE ACCURATE
ALLOCATION OF SHARED UITLITY COSTS
ACCT 926 2004 DID NOT HAVE RETIREE HEALTH INSURANCE ALLOCATED TO UTILTY,AND
INSURANCE PREMIUM INCREASED IN 2005.RETIREE HEALTH INS FOR 2005 WAS \$54,029.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

N/A

Property Tax Equivalent (Water) - Part 2 (Page W-07)

General footnotes

NONE

Property Tax Equivalent (Water) (Page W-07)

General footnotes

CITY OF TWO RIVERS ADOPTED RESOLUTION FREEZING PAYMENT AT 2002 LEVEL

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

N/A

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

N/A

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

CITY FROZE AMOUNT AT 2003 LEVEL ON10/06/2003

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

N/A

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

ACCT 343 MAINS ADJUSTMENT TO 2004 COSTS NOT BOOKED IN 2004.COSTS AND RELATED DEBT WAS BOOKED ON CITY GENERAL FUND.

If Adjustments for any account are nonzero, please explain.

ACCT 343 MAINS ADJUSTMENT TO 2004 COSTS AND DEBT BOOKED ON CITY FUND .THIS SHOULD SHOULD HAVE ADDED TO 2004 ADDITIONS.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

NONE

If End of Year Balance is less than zero, please explain.

N/A

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

N/A

If Adjustments for any account are nonzero, please explain.

NONE

Water Mains (Page W-21)

General footnotes

FINANCED WITH GO DEBT FOR MAIN STREET DOT PROJECT .JOINT PROJECT WITH SEWER FINAL COSTS ALLOCATIONS NOT AVAILABLE YET. CONSRUCTION COSTS AREB IN CWIP ACCT 107

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

GO DEBT

Explain all reported Adjustments.

NONE

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

DOT PROJECT.COSTS IN ACCT 107 UNTIL WE RECEIVE FINAL COSTS ALLOCATIOS FROM DOT.

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

N/A

Water Services (Page W-22)

General footnotes

WE HAVE NO RECORDS THAT SHOWW UNUSED SERVICES FOR 2005

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

Explain all reported Adjustments.

NONE

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

GO DEBT

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

DOT PROJECT FINAL COSTS ALLOCATION NOT RECEIVED YET COSTS IN ACCT 107

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

N/A

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

NO WAY AT THIS TIME TO GET INFORMATION

Meters (Page W-23)

General footnotes

THE UTILITY IS GOING TO REPLACE ALL METERS EVERY 20 YEARS RATHER THEN TEST .
THEY DID HOWEVER TEST THE 6" METER

Explain all reported adjustments.

None

If Tested During Year column total is zero, please explain.

utility replaces metrs every 20 years rather than test program effective
1/01/2005

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

Explain program for replacing or testing meters 1" or smaller.

adopted 20 year replacement program 1/01/2005

If 2-inch or greater meters are reported as residential, please explain.

none

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

n/a

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

NONE

If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.

DOT PROJECT COSTS ARE IN ACCT 107.FINAL ALLOCATIONS ARE NOT DONE.

If Hydrants Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 348) are zero, please explain.

N/A

Explain all reported Adjustments.

NONE

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	7,483,528	6,449,273	1
Total Sales of Electricity	7,483,528	6,449,273	
Other Operating Revenues			
Forfeited Discounts (450)	9,979	8,879	2
Miscellaneous Service Revenues (451)	4,895	7,375	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	27,039	34,347	5
Interdepartmental Rents (455)	8,148	8,148	6
Other Electric Revenues (456)	97,204	853	7
Total Other Operating Revenues	147,265	59,602	
Total Operating Revenues	7,630,793	6,508,875	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	5,587,510	4,441,097	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	366,935	400,870	10
Customer Accounts Expenses (901-905)	183,550	165,240	11
Sales Expenses (911-916)	2,221	1,701	12
Administrative and General Expenses (920-932)	631,145	439,795	13
Total Operation and Maintenance Expenses	6,771,361	5,448,703	
Other Expenses			
Depreciation Expense (403)	285,641	267,709	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	254,326	242,852	16
Total Other Expenses	539,967	510,561	
Total Operating Expenses	7,311,328	5,959,264	
NET OPERATING INCOME	319,465	549,611	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	9,979	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	9,979	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	4,895	3
Total Miscellaneous Service Revenues (451)	4,895	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	27,039	5
Total Rent from Electric Property (454)	27,039	
Interdepartmental Rents (455):		
MISCELLANEOUS	8,148	6
Total Interdepartmental Rents (455)	8,148	
Other Electric Revenues (456):		
SCRAP SALES	2,222	7
SALES TAX DISCOUNT	919	8
STORM DAMAGE INSURANCE REIMBURSEMENT	94,063	9
Total Other Electric Revenues (456)	97,204	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	5,587,510	4,441,097	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	5,587,510	4,441,097	
Total Power Production Expenses	5,587,510	4,441,097	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	(652)	9,518	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	8,723	22,423	52
Overhead Line Expenses (583)	24,180	40,852	53
Underground Line Expenses (584)	35,020	43,581	54
Street Lighting and Signal System Expenses (585)	0	2,297	55
Meter Expenses (586)	23,698	48,064	56
Customer Installations Expenses (587)	18,354	9,945	57
Miscellaneous Distribution Expenses (588)	91,162	122,888	58
Rents (589)	6	0	59
Maintenance Supervision and Engineering (590)	(326)	6,156	60
Maintenance of Structures (591)	0	0	61
Maintenance of Station Equipment (592)	84,739	467	62
Maintenance of Overhead Lines (593)	43,899	67,050	63
Maintenance of Underground Lines (594)	13,410	5,818	64
Maintenance of Line Transformers (595)	4,129	3,025	65
Maintenance of Street Lighting and Signal Systems (596)	13,118	16,963	66
Maintenance of Meters (597)	21	0	67
Maintenance of Miscellaneous Distribution Plant (598)	7,454	1,823	68
Total Distribution Expenses	366,935	400,870	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	18,019	0	69
Meter Reading Expenses (902)	22,011	36,041	70
Customer Records and Collection Expenses (903)	65,906	127,099	71
Uncollectible Accounts (904)	77,614	2,100	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	183,550	165,240	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	2,221	1,701	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	2,221	1,701	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	124,464	65,565	78
Office Supplies and Expenses (921)	9,523	42,165	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	95,027	8,882	81
Property Insurance (924)	18,003	567	82
Injuries and Damages (925)	22,642	30,912	83
Employee Pensions and Benefits (926)	296,081	225,003	84
Regulatory Commission Expenses (928)	1,641	7,050	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	63,037	53,861	87
Rents (931)	0	0	88
Maintenance of General Plant (932)	727	5,790	89
Total Administrative and General Expenses	631,145	439,795	
Total Operation and Maintenance Expenses	6,771,361	5,448,703	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		189,474	183,481	1
Social Security		57,652	52,504	2
Wisconsin Gross Receipts Tax		442	415	3
PSC Remainder Assessment		6,758	6,452	4
Other (specify): NONE			0	5
Total tax expense		254,326	242,852	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207000				3
County tax rate	mills		6.057000				4
Local tax rate	mills		6.975000				5
School tax rate	mills		10.265000				6
Voc. school tax rate	mills		1.647000				7
Other tax rate - Local	mills		2.242000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.393000				10
Less: state credit	mills		1.517000				11
Net tax rate	mills		25.876000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.975000				14
Combined School Tax Rate	mills		11.912000				15
Other Tax Rate - Local	mills		2.242000				16
Total Local & School Tax	mills		21.129000				17
Total Tax Rate	mills		27.393000				18
Ratio of Local and School Tax to Total	dec.		0.771328				19
Total tax net of state credit	mills		25.876000				20
Net Local and School Tax Rate	mills		19.958895				21
Utility Plant, Jan. 1	\$	10,177,619	10,177,619				22
Materials & Supplies	\$	317,037	317,037				23
Subtotal	\$	10,494,656	10,494,656				24
Less: Plant Outside Limits	\$	54,079	54,079				25
Taxable Assets	\$	10,440,577	10,440,577				26
Assessment Ratio	dec.		0.909261				27
Assessed Value	\$	9,493,209	9,493,209				28
Net Local & School Rate	mills		19.958895				29
Tax Equiv. Computed for Current Year	\$	189,474	189,474				30
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	189,474					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	13,935		34
Structures and Improvements (361)	0		35
Station Equipment (362)	649,210	3,229	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,178,271	82,714	38
Overhead Conductors and Devices (365)	1,239,687	108,385	39
Underground Conduit (366)	731,293	51,998	40
Underground Conductors and Devices (367)	655,642	74,101	41
Line Transformers (368)	1,798,257	7,876	42
Services (369)	607,753	30,748	43
Meters (370)	499,354	15,532	44
Installations on Customers' Premises (371)	38,349	1,105	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	601,178	26,629	47
Total Distribution Plant	8,012,929	402,317	
GENERAL PLANT			
Land and Land Rights (389)	11,331		48
Structures and Improvements (390)	327,466		49
Office Furniture and Equipment (391)	107,484		50
Computer Equipment (391.1)	93,917	9,113	51
Transportation Equipment (392)	636,235	47,437	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	186,164	360	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			13,935	34
Structures and Improvements (361)			0	35
Station Equipment (362)			652,439	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	4,224		1,256,761	38
Overhead Conductors and Devices (365)	7,190		1,340,882	39
Underground Conduit (366)	4,046		779,245	40
Underground Conductors and Devices (367)	882		728,861	41
Line Transformers (368)		(24,169)	1,781,964	42
Services (369)	4,689		633,812	43
Meters (370)	5,826		509,060	44
Installations on Customers' Premises (371)	460		38,994	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	10,201		617,606	47
Total Distribution Plant	37,518	(24,169)	8,353,559	
GENERAL PLANT				
Land and Land Rights (389)			11,331	48
Structures and Improvements (390)			327,466	49
Office Furniture and Equipment (391)			107,484	50
Computer Equipment (391.1)			103,030	51
Transportation Equipment (392)			683,672	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)			186,524	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	34,888		55
Power Operated Equipment (396)	22,391		56
Communication Equipment (397)	37,562	50	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,457,438	56,960	
Total utility plant in service directly assignable	9,470,367	459,277	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 9,470,367	 459,277	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			34,888 55
Power Operated Equipment (396)			22,391 56
Communication Equipment (397)			37,612 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,514,398
Total utility plant in service directly assignable	37,518	(24,169)	9,867,957
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	37,518	(24,169)	9,867,957

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	196,625	38
Overhead Conductors and Devices (365)	197,064	39
Underground Conduit (366)	47,649	40
Underground Conductors and Devices (367)	107,057	41
Line Transformers (368)	0	42
Services (369)	94,256	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	64,601	47
Total Distribution Plant	707,252	0
GENERAL PLANT		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			196,625 38
Overhead Conductors and Devices (365)			197,064 39
Underground Conduit (366)			47,649 40
Underground Conductors and Devices (367)			107,057 41
Line Transformers (368)			0 42
Services (369)			94,256 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			64,601 47
Total Distribution Plant	0	0	707,252
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	707,252	0	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 707,252	 0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	707,252
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	707,252

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	446,058	2.63%	17,116	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	506,757	3.14%	38,230	30
Overhead Conductors and Devices (365)	396,814	2.94%	37,934	31
Underground Conduit (366)	287,835	2.50%	18,882	32
Underground Conductors and Devices (367)	237,169	3.33%	23,052	33
Line Transformers (368)	759,510	3.17%	56,363	34
Services (369)	344,208	3.67%	22,783	35
Meters (370)	316,167	3.33%	16,790	36
Installations on Customers' Premises (371)	8,509	5.00%	1,934	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	201,220	4.35%	26,509	39
Total Distribution Plant	3,504,247		259,593	
GENERAL PLANT				
Structures and Improvements (390)	186,430	2.33%	7,630	40
Office Furniture and Equipment (391)	119,189	11.88%		41
Computer Equipment (391.1)	84,725	11.88%	6,601	42
Transportation Equipment (392)	511,216	7.73%	51,014	43
Stores Equipment (393)	0	5.00%		44
Tools, Shop and Garage Equipment (394)	96,274	4.55%	8,479	45
Laboratory Equipment (395)	27,044	4.17%	1,455	46
Power Operated Equipment (396)	4,199	7.50%	1,679	47
Communication Equipment (397)	37,562	6.67%	50	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,066,639		76,908	
Total accum. prov. directly assignable	4,570,886		336,501	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362		469	47		462,752	28
363					0	29
364	4,224	22,945	1,699		519,517	30
365	7,190	17,181	2,034		412,411	31
366	4,046	2,336	208		300,543	32
367	882	8,292	1,595		252,642	33
368		200			815,673	34
369	4,689	807		(3,757)	357,738	35
370	5,826				327,131	36
371	460	841	693		9,835	37
372					0	38
373	10,201	2,112	2,126		217,542	39
	37,518	55,183	8,402	(3,757)	3,675,784	
390					194,060	40
391				(11,705)	107,484	41
391.1				11,704	103,030	42
392					562,230	43
393					0	44
394					104,753	45
395				1	28,500	46
396					5,878	47
397					37,612	48
398					0	49
399					0	50
	0	0	0	0	1,143,547	
	37,518	55,183	8,402	(3,757)	4,819,331	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	4,570,886		336,501

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	37,518	55,183	8,402	(3,757)	4,819,331

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	55,165	3.14%	6,174	30
Overhead Conductors and Devices (365)	47,050	2.94%	5,794	31
Underground Conduit (366)	596	2.50%	1,191	32
Underground Conductors and Devices (367)	24,402	3.33%	3,565	33
Line Transformers (368)	0			34
Services (369)	36,367	3.67%	3,459	35
Meters (370)	0	5.00%		36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	20,395	4.35%	2,810	39
Total Distribution Plant	183,975		22,993	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	183,975		22,993	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					61,339 30
365					52,844 31
366					1,787 32
367					27,967 33
368					0 34
369					39,826 35
370					0 36
371					0 37
372					0 38
373					23,205 39
	0	0	0	0	206,968
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	206,968

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	183,975		22,993

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>206,968</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	11	3			14 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)					0 3
Other:					
7.6/13.2(13kV	70	28			98 4
Underground Lines					
2.4/4.16 kV (4kV)	0	1			1 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
Other:					
7.6/13.2(13KV)	0	11			11 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
7.6/13.2(13KV)	3				3 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	21	8
Total	21	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	21	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	17,378	Monday	01/17/2005	11:00	9,433
February	02	16,199	Thursday	02/17/2005	11:00	8,259
March	03	16,430	Monday	03/07/2005	11:00	8,887
April	04	15,070	Tuesday	04/19/2005	11:00	7,858
May	05	15,180	Monday	05/02/2005	12:00	7,970
June	06	19,727	Friday	06/24/2005	14:00	9,081
July	07	21,702	Monday	07/18/2005	14:00	10,289
August	08	21,904	Monday	08/01/2005	14:00	10,423
September	09	19,393	Monday	09/12/2005	14:00	9,009
October	10	15,927	Wednesday	10/05/2005	14:00	8,483
November	11	16,823	Wednesday	11/30/2005	18:00	8,541
December	12	18,396	Monday	12/19/2005	18:00	9,423
Total		214,129				107,656

System Name COLUMBUS ST SUBSTATION

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC. SYSTEM

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		107,457	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		107,457	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		102,125	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		102,125	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		5,332	27
Total Energy Losses		5,332	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.9620%	29
Total Disposition of Energy		107,457	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
PRIVATE AREA LIGHTING	MS-1	101	170	1
RESIDENTIAL RURAL	RG-1	19	155	2
RESIDENTIAL URBAN	RG-1	5,625	37,245	3
Total Sales for Residential Sales		5,745	37,570	
Commercial & Industrial				
SMALL POWER (100KW)	CP-1	28	5,641	4
LARGE POWER (200KW)	CP-2	19	18,936	5
INDUSTRIAL POWER (1000KW)	CP-3	4	20,094	6
COMMERCIAL	GS-1	646	18,475	7
INTERDEPARTMENTAL	GS-1	9	633	8
Total Sales for Commercial & Industrial		706	63,779	
Public Street & Highway Lighting				
STREET AND ORNAMENTAL LIGHTS	MS-1	1	727	9
BUSINESS ORNAMENTAL LIGHTS	MS-2	1	49	10
Total Sales for Public Street & Highway Lighting		2	776	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		6,453	102,125	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		14,722	1,587	16,309	1
		11,477	1,125	12,602	2
		2,867,247	240,950	3,108,197	3
0	0	2,893,446	243,662	3,137,108	
17,718	22,117	328,680	36,261	364,941	4
63,948	73,042	1,124,650	119,353	1,244,003	5
46,036	48,138	998,043	126,486	1,124,529	6
		1,290,370	119,484	1,409,854	7
		41,638	4,521	46,159	8
127,702	143,297	3,783,381	406,105	4,189,486	
		150,917	4,170	155,087	9
		1,499	348	1,847	10
0	0	152,416	4,518	156,934	
				0	11
0	0	0	0	0	
127,702	143,297	6,829,243	654,285	7,483,528	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	COLUMBUS STREET		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	69000		5
Total of 12 Monthly Maximum Demands -- kW	214,129		6
Average load factor	68.7436%		7
Total Cost of Purchased Power	5,587,510		8
Average cost per kWh	0.0520		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	4,552	4,881	12
February	4,167	4,092	13
March	4,616	4,270	14
April	3,931	3,926	15
May	3,976	3,994	16
June	4,819	4,262	17
July	4,743	5,346	18
August	5,540	4,884	19
September	4,551	4,458	20
October	4,183	4,300	21
November	4,272	4,269	22
December	4,509	4,915	23
Total kWh (000)	53,859	53,597	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr.	kW	kVA	Capacity	Continuous
				(000's)	(n)	(o)	(kW)	Capacity (kW)
			(l)	(m)			(p)	(q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE	X	1	1	1			
Total							<u><u>0</u></u>
							1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
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SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	COLUMBUS LAKESHORE WEST RIVER				
Voltage--High Side	69,000	13,200	13,200		
Voltage--Low Side	13,200	4,160	4,160		
Num. Main Transformers in Operation	2	1	1		
Total Capacity of Transformers in kVA	20,000	6,750	6,750		
Number of Spare Transformers on Hand	0	0	0		
15-Minute Maximum Demand in kW	21,904	0	0		
Dt and Hr of Such Maximum Demand	08/08/2005				
	14:00				
Kwh Output	107,456	0	0		

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Total Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,595	1,174	64,235	1
Acquired during year	21	11	6,185	2
Total	6,616	1,185	70,420	3
Retired during year	131	0	0	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,485	1,185	70,420	6
Number end of year accounted for as follows:				7
In customers' use	6,257	960	47,853	8
In utility's use	9	0	0	9
				10
Locked meters on customers' premises				11
In stock	219	225	22,567	12
Total end of year	6,485	1,185	70,420	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	175	3	2,453	1
Sodium Vapor	100	380	178,224	2
Sodium Vapor	150	354	250,223	3
Sodium Vapor	200	162	152,491	4
Sodium Vapor	250	39	48,778	5
Sodium Vapor	400	1	1,968	6
Total		939	634,137	
Ornamental				
NONE				7
Sodium Vapor	100	12	76,838	8
Sodium Vapor	200	52	48,949	9
Sodium Vapor	250	33	41,274	10
Total		97	167,061	
Other				
Other	200	32	30,126	11
Total		32	30,126	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

CONVERTED TO A NEW ACCOUNTING SYSTEM IN 2005. IN THE PROCESS WE IMPROVED THE PCODING OF COSTS TO PROPER ACCOUNTS. THIS WILL MAKE COMPARSIONS TO 2004 NOT VERY MEANINGFUL.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCT 555 PURCHASED 6.5% KWH MORE THAN 2004. AND PRICES WERE UP 15.5%
ACCT 582 IN 2005 WE DID NOT TEST BREAKERS LIKE WAS DONE IN 2004
ACCT 583 PER ELECTRIC UTILITY DIRECTOR NORMAL VARIANCE
ACCT 586 TESTED LESS METERS IN 2005
ACCT 588 R & R SYTEC INPUT MORE EFFICIENT IN 2005 USED TRIMBLE UNIT
ACCT 592 MAJOR TRANSFORMER REPLACEMENT COLUMBIA SUB # 2
ACCT 593 PER ELECTRIC DIRECTOR NORMAL VARIANCE
ACCT 901 CUST SER MGR SALARY WAS IN 903 IN 2004
ACCT 902 IN 2004 ELECTRIC LINEMAN WERE CHARGING TIME TO THIS ACCT. 2005 ONLY METER READERS ARE DOING READ & SEALS IN ADDITION TO METER READS
ACCT 903 DOWN 61,193 AND ACCT 920 UP 58,899 DUE TO CHANGE IN PAYROLL ALLOCATION.
ACCT 921 2004 EXPENSES GREATER THAN NORMAL DUE TO CONVERSION TO NEW .ACCOUNTING CHANGES .
ACCT 923 CHARGES FROM CITY ARE INCLUDED IN THIS ACCT IN 2005. FOR PRIOR YEARS CHARGES WERE TO OTHER ACCTS 583,588, 593AND 921.
ACCT 924 IN 2004 PROPERTY INS WAS INCLUDED IN ACCT 925 AND NO WC INS WAS CHARGED TO UTILITY
ACCT 926 IN 2004 THE EXPENSE OF RETIREE HEALTH INS WAS NOT CHARGED TO UTILITY.CURRENTLY THAT \$45,248 PER YEAR. ALSO PREMIUM INCREASE FROM 2004 TO 2005

Property Tax Equivalent (Electric) (Page E-05)

General footnotes

NONE

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

N/A

If Materials and Supplies Total for this schedule does not match the Electric utility Prior Year amount on the Materials and Supplies schedule, please explain.

N/A

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

N/A

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

General footnotes

ACCT 368 ADJUSTMENT PRIOR PERIOD FOR METER COSTS

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

N/A

If Additions, Account 300 (or 300.1), is nonzero, please explain.

N/A

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

N/A

If Additions for any Accounts exceed \$100,000, please explain.

ACCT 365 REBUILD MAJOR SECTION OF OLD DISTRIBUTION LINES

If Retirements for any Accounts exceed \$100,000, please explain.

NONE

If Adjustments for any account are nonzero, please explain.

N/A

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

N/A

If Plant in Service Additions, Account 368, are greater than zero AND Line Transformers Acquired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

N/A

If Plant in Service Retirements, Account 368, are greater than zero AND Line Transformers Retired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

N/A

If Plant in Service Additions, Account 370, are greater than zero AND Number of Watt-Hour Meters Acquired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

N/A

If Plant in Service Retirements, Account 370, are greater than zero AND Number of Watt-Hour Meters Retired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

N/A

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

ACCT369 DEPRECIATION CORRECTION PRIOR PERIOD ADJ NOT REFLECTED IN LAST YEARS PSC REPORT.

ACCT'S 391,391.1 AND 395 ACCUM DEPRECATON ADJUSTED TO AGREE WITH G/L ACCT'S

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,748,457		1
Total Sewage Operating Revenues	1,748,457	0	
Other Operating Revenues			
Forfeited Discounts (631)	6,333		2
Servicing of Customers Lateral (632)	0		3
Sale of Fertilizer (633)	0		4
Rent from Sewerage Properties (634)	0		5
Miscellaneous Operating Revenues (635)	0		6
Amortization of Construction Grants (636)	157,000		7
Total Other Operating Revenues	163,333	0	
Total Operating Revenues	1,911,790	0	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	531,859		8
Maintenance Expenses (831-834)	274,090		9
Customer Accounting & Collection Expenses (840-843)	79,451		10
Administrative and General Expenses (850-857)	444,471		11
Total Operation and Maintenance Expenses	1,329,871	0	
Other Operating Expenses			
Depreciation Expense (403)	374,013		12
Amortization Expense (404)	0		13
Taxes (408)	33,244		14
Total Other Operating Expenses	407,257	0	
Total Operating Expenses	1,737,128	0	
NET OPERATING INCOME	174,662	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	5,091	205,254	1,189,813	5
Commercial Revenues	450	77,694	372,436	6
Industrial Revenues	27	42,684	179,853	7
Revenues from Public Authorities	6	1	6,355	8
Total Measured Service to General Customers (622)	5,574	325,633	1,748,457	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
 Total Sewage Operating Revenues	 5,574	 325,633	 1,748,457	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	6,333	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	6,333	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
FEDERAL GRANT	157,000	7
Total Amortization of Construction Grants (636)	157,000	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	342,697		1
Power and Fuel for Pumping (821)			2
Power and Fuel for Aeration Equipment (822)			3
Chlorine (823)	13		4
Phosphorous Removal Chemicals (824)	23,343		5
Sludge Conditioning Chemicals (825)	46,114		6
Other Chemicals for Sewage Treatment (826)			7
Other Operating Supplies and Expenses (827)	119,692		8
Transportation Expenses (828)	0		9
Rents (829)			10
Total Operation Expenses	531,859	0	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	183,514		11
Maintenance of Collection System Pumping Equipment (832)	18,161		12
Maintenance of Treatment and Disposal Plant Equipment (833)	70,166		13
Maintenance of General Plant Structures and Equipment (834)	2,249		14
Total Maintenance Expenses	274,090	0	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	59,795		15
Flat Rate Inspections (841)			16
Meter Reading (842)	18,487		17
Uncollectible Accounts (843)	1,169		18
Total Customer Accounting & Collection Expenses	79,451	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	92,428		19
Office Supplies and Expenses (851)	3,708		20
Outside Services Employed (852)	37,541		21
Insurance Expense (853)	33,082		22
Employees Pensions and Benefits (854)	194,439		23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	16,069	24
Miscellaneous General Expenses (856)	5,535	25
Rents (857)	61,669	26
Total Administrative and General Expenses	444,471	0
Total Operation and Maintenance Expenses	1,329,871	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)
Social Security	BASED ON WAGES AT 7.65%	33,244	1
Local and School Tax Equivalent on Meters Charged by Water Department		0	2
PSC Remainder Assessment		0	3
Other (specify):			
Total tax expense		33,244	0

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			0	7
Interceptor Mains and Accessories (314)		5,500,145	5,500,145	8
Force Mains (315)		384,744	384,744	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	5,884,889	5,884,889	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)		0	0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)		2,264	2,264	17
Structures and Improvements (331)		3,619,531	3,619,531	18
Preliminary Treatment Equipment (332)		532,295	532,295	19
Primary Treatment Equipment (333)		943,692	943,692	20
Secondary Treatment Equipment (334)		1,028,777	1,028,777	21
Advanced Treatment Equipment (335)		124,548	124,548	22
Chlorination Equipment (336)		396,296	396,296	23
Sludge Treatment and Disposal Equipment (337)		1,126,828	1,126,828	24
Plant Site Piping (338)		881,134	881,134	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u>0</u>	<u>0</u>	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)		167,352	167,352 28
Total Treatment and Disposal Plant	0	8,822,717	8,822,717
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)		40,276	40,276 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)		186,275	186,275 33
Other General Equipment (379)		254,559	254,559 34
Other Tangible Property (390)			0 35
Total General Plant	0	481,110	481,110
Total utility plant in service directly assignable	0	15,188,716	15,188,716
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	15,188,716	15,188,716

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	0	
 COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
 TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE